

EXHIBIT P

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J. Scott Tarbutton
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Direct Fax 215.701.2467
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March 25, 2004

Laurie Falash
Adams County Sheriff's Office
P.O. Box 279
Friendship, Wisconsin 53934

Re: *Federal Insurance Co., et al. v. Al Qaida, et al.,*
United States District Court for the Southern District of New York,
Docket No. 03-CV-6978

Dear Ms. Falsh:

I am once again requesting your assistance with service of process on Benevolence International Foundation ("Benevolence"), another defendant in the above referenced lawsuit. Prior to his imprisonment, Enaam M. Arnaout (Inmate Register No. 14504-424) was the executive director and founder of Benevolence, a Chicago-based Muslim charity that allegedly provided funds to assist the Al Qaida terrorist network. As a result of his status within the Muslim charity and his control over the organization's operations and funds, Mr. Arnaout is a sufficiently high-ranking official with the authority and/or responsibility to accept service of process on behalf of Benevolence. See Smith v. Islamic Emirate of Afghanistan, 2001 U.S. Dist. LEXIS 21712, *12 (S.D.N.Y.) (holding that service of process upon an incarcerated senior officer is a proper method for serving a foreign terrorist organization); Legends Industries, Inc. v. C.P.P. Corp., 49 B.R. 935, 937 (Bankr. E.D.N.Y. 1985) (stating that the person accepting service of process should have the sufficient authority or responsibility within the organization so as to make it reasonable to assume that he will realize his responsibility and know what he should do with any legal papers served upon him).

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Therefore, please serve the attached Summons and Amended Complaint on Benevolence through Mr. Arnaout and kindly return a notarized Affidavit of Service once your office has successfully completed service on Benevolence.

Sincerely,

COZEN O'CONNOR

A handwritten signature in black ink, appearing to read "Scott Tarbutton", written over the printed name.

By: J. Scott Tarbutton

JST

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State of Wisconsin
Adams County Sheriff's Dept
Civil Division
Friendship, WI 53934

Process Number: 2823

Court Number: 03CV6978

I, Roberta E Sindelar, Sheriff of Adams County Sheriff's Dept do hereby certify that I received the within and foregoing Summons & Complaint on 31st day of March, 2004, and that I served the same on:

BENEVOLENCE

2561 Cth G FCI-Oxford
Oxford, WI 53952

(Defendant)

Served on: 1st day of April, 2004 at 09:34:00

by Kroetz, Mike

Served to: Enaam M Arnaout
2561 Cth G FCI-Oxford
Oxford, WI 53952

Returned on the 5th day of April, 2004

I also certify that I endorsed on the said copy the date of service, signed my name, and added my official title thereto.

Dated the 5th day of April, 2004

Fees:

Service:	0.00
Mileage:	12.75
Other :	37.60
Total :	50.35

Roberta E Sindelar, Sheriff
Adams County Sheriff's Dept, Wisconsin

BY: Sgt. Mike Kroetz
Authorized Representative
Civil Division